

## **AMENDMENTS TO THE SPECIFICATION**

**Please replace paragraph [0016] at page 3 with the following rewritten paragraph:**

[0016] The mask 12 is then ~~striped~~ stripped away and a second epitaxial layer 20 (Figure 2) of thickness and resistivity, which may be the same as those of layer 11, is grown atop layer 11 and implants 15, 16.

**Please replace paragraph [0018] at page 4 with the following rewritten paragraph:**

[0018] Thereafter a conventional MOSgate structure is formed atop layer 20 as shown in Figure 4. This MOSgate structure includes P type channel regions 30 and 31 which are aligned with and merge into pedestals 25 and 26 respectively. The MOSgated structure also includes the conventional gate oxide ~~25~~ 35, polysilicon gate 36, oxide insulation layer (LTO) 37 and source electrode 38. A drain electrode 39 is formed on the bottom of substrate 10.